

Manager
Securities Operations

NEW YORK STOCK EXCHANGE, INC.
20 Broad Street
New York, NY 10005

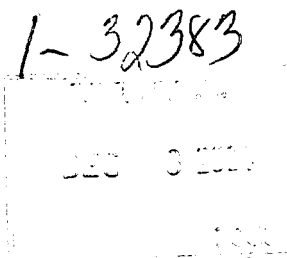
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pmadho@nyse.com



December 8, 2004



04047072



Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 1004 -- STOP/1-4
450 Fifth Street, NW
Judiciary Plaza
Washington, DC 20549

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FINANCIAL

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Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Exchange Act of 1933, BlueLinx Holdings Inc., Common Stock, par value US\$0.01 per share. The NYSE requests simultaneous acceleration of registration of the Securities Exchange Act of 1934, together with the 1933 Act. Adequate distribution assured. Form 8-A received on December 8, 2004. Tentative listing date – December 14, 2004.

Sincerely,

A handwritten signature in cursive, which appears to be 'James Madzo', is written at the bottom left of the letter.